

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

SOPC HOLDINGS WEST, LLC,
The Tax Matters Partner of
Equilon Enterprises LLC,

Plaintiff,

v.

UNITED STATES OF AMERICAN

Defendants.

Case No. 4:18-cv-00374 (KPE)

STATUS REPORT

Plaintiff SOPC Holdings West, LLC, the Tax Matters Partner of Equilon Enterprises LLC, submits the following status report on behalf of the parties:

1. Proceedings in this case are currently stayed.
2. Among other unrelated issues, *Exxon Mobil Corp.* addresses the same issue of statutory interpretation at the core of this case. On August 3, 2022, the Fifth Circuit entered Judgment in *Exxon Mobil Corp.*, affirming the judgment of the district court. The periods for filing petitions for rehearing and for writ of certiorari have not expired.
3. The parties recommend that they file a status report no later than fourteen days after the judgement in *Exxon Mobil Corp.* becomes final and advise the Court as to how the parties recommend proceeding.
4. Counsel for the defendant has authorized plaintiff to represent that defendant concurs with the forgoing.

Respectfully Submitted,

Date: August 17, 2021

/s/ Kevin L. Kenworthy

Kevin L. Kenworthy (D.C. Bar No. 414887)

So. Dist. of Tx. Fed. ID No: 3385412

George A. Hani (D.C. Bar No. 451945)

So. Dist. of Tx. Fed. ID No. 3385399

Andrew L. Howlett (D.C. Bar No. 1010208)

So. Dist. of Tx. Fed. ID No. 3385407

Attorneys-in-Charge

Miller & Chevalier Chartered

900 16th Street NW

Washington, DC 20006

Tel. (202) 626-5800

Fax. (202) 626-5801

Email: kkenworthy@milchev.com

Email: ghani@milchev.com

Email: ahowlett@milchev.com

Attorney for Plaintiffs

SOPC Holdings West, LLC

the Tax Matters Partner of

Equilon Enterprises LLC

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was served upon all counsel of record through ECF system on August 17, 2021.

CURTIS C. SMITH
Trial Attorney, Tax Division
State Bar No. AZ 026374
U.S. Department of Justice
717 N. Harwood Street, Suite 400
Dallas, Texas 75201
Telephone: (214) 880-9734
Facsimile: (214) 880-9741
E-mail: curtis.c.smith@usdoj.gov

KARI M. LARSON
Senior Litigation Counsel
Tax Division
U.S. Department of Justice
P.O. Box 403
Washington, D.C. 20044
Telephone: 202-626-3822
Facsimile: 202-307-2504
E-mail: Kari.M.Larson@usdoj.gov

/s/ Kevin L. Kenworthy
Kevin L. Kenworthy